

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re)
M7D Corporation,) Chapter 7
Debtor.)
) Case No. 23-11699 (TMH)
)

**DECLARATION OF SUSAN E. KAUFMAN IN SUPPORT OF THE APPLICATION OF
CHAPTER 7 TRUSTEE TO RETAIN LAW OFFICE OF SUSAN E. KAUFMAN, LLC AS
GENERAL COUNSEL EFFECTIVE AS OF OCTOBER 16, 2023**

I, Susan E. Kaufman, Esquire, hereby declare that the following is true to the best of my knowledge, information and belief:

1. I am an attorney and sole member of the Law Office of Susan E. Kaufman, LLC (“Kaufman”), having an office at 919 N. Market Street, Suite 460, Wilmington, DE 19801, and have been duly admitted to practice before the United States District Court for the District of Delaware, and all other Courts of the State of Delaware.

2. I am familiar with the matters set forth herein and make this declaration in support of the Application of Chapter 7 Trustee to Retain Law Office of Susan E. Kaufman, LLC as General Counsel Effective as of October 16, 2023 (the “Application”), pursuant to Sections 327(a) and 328 of title 11 of the United States Code, 11 U.S.C. §§ 101 – 1532 (as amended, the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Bankruptcy Rules for the District of Delaware (as amended, the “Local Rules”).

3. Kaufman, its members and associates, do not have any connection with the above-captioned debtor (the “Debtor”), the Debtor’s creditors, any other parties in interest, or their respective attorneys, accountants, or the United States Trustee (the “UST”) or any person

employed by the Office of the UST, as contemplated by Bankruptcy Rule 2014(a).

4. Kaufman does not represent or hold any interest adverse to the Debtor's estate (the "Estate") with respect to the matters on which Kaufman will be employed, pursuant to Section 327(a) of the Bankruptcy Code. Based upon the information available to me, I believe that Kaufman is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code in that Kaufman, its members and associates:

- a. are not creditors, equity security holders or insiders of the Debtor;
- b. are not and were not within two (2) years before the date of the filing of the Debtor's petitions for relief, directors, officers or employees of the Debtor; and
- c. do not have interests materially adverse to the interest of the Estate or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in the Debtor, or for any other reason.

6. No member or associate of Kaufman: is a relative of the bankruptcy judge presiding over these cases, the Honorable Thomas M. Horan (the "Judge"); is a relative of the UST in the region in which these cases are pending; or is or has been so connected with the Judge or the UST as to render the employment of Kaufman in this case improper, as set forth in Bankruptcy Rule 5002.

7. No promises have been received by Kaufman, nor any member or associate thereof as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code. No agreement exists, nor will any be made, to share any compensation received by Kaufman for its services with any other person or firm.

8. Kaufman is willing to be retained by the Trustee appointed in this case as his general counsel and will make appropriate application to this Court for compensation and

reimbursement of out-of-pocket expenses, all in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any Orders of the Court entered in these cases.

9. I have reviewed the Application and to the best of my knowledge and belief, the facts set forth therein are true and correct.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

LAW OFFICE OF SUSAN E. KAUFMAN, LLC

/s/ Susan E. Kaufman

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Dated: December 7, 2023